C.—GENERAL

(vi) *Classification of Expenditure*

275. *Classification of transactions.*—(*a*) The pecuniary transactions in connection with famine relief other than those relating to private benefactions, such as a charitable relief fund raised by private subscription, fall under the following three heads:—

(i) expenditure finally chargeable to the general revenues of Government;

(ii) advances made by Government on condition of re-payment, with or without interest;

(iii) expenditure from Local Funds.

(*b*) Expenditure finally chargeable to Government is either—

(i) direct, *i.e.*, incurred directly for the relief of distress and debitable to the head " 43A—Famine Relief " ; or

(ii) indirect, *i.e.*, expenditure indirectly due to famine, *e.g.*, charges incurred on increase of the Police Force, medical aid or compensation to Government servants for dearness of provisions shall be debited to the appropriate service heads (foot-note 192 of Appendix 7 to the Audit Code).

(*c*) *Direct expenditure.*—Only expenditure incurred directly and immediately for the relief of distress arising from calamities of season, such as pay and travelling allowance of establishments employed exclusively on famine relief and in the case of permanent Government servants detached altogether from their regular duties, wages and other expenditure connected with relief works and relief administered to people in poor-houses and kitchens and at their homes, &c., shall be treated as ' direct ' famine expenditure.

(*d*) *Indirect expenditure.*—Expenditure incurred for the following purposes shall be treated as ' indirect ' expenditure and charged to the appropriate service head:—

(i) additions to sanctioned establishments in the revenue, police, medical and other departments;

(ii) compensation to Government servants and soldiers for dearness of provisions;

(iii) extra travelling allowance to revenue, police, medical and other officers and extra contingencies required for existing offices;

(iv) extra accommodation in permanent hospitals;

(v) public works undertaken in consequence of the occurrence of famine, but not directly for the employment of famine-stricken people and not therefore treated as relief works;

(vi) compensation for land acquired for relief works.

NOTES.—(i) *Classification of charges for officers and establishment.*—In the case of an officer or member of an establishment already in the service of Government (other than an officer in military employ proper) his pay and allowances, together with his contingent expenditure, shall be charged to the ordinary service head when he is merely an addition to an existing establishment, which requires strengthening owing to a famine work; but when he is detached altogether from his own regular duties and is employed exclusively on famine relief, his salary and allowances together with his contingent expenditure shall be charged to the head "43—Famine Relief".

(ii) The pay and allowances of an establishment specially entertained for, and wholly employed on, famine relief, shall, together with its contingent expenditure, be debited to the head " 43—Famine Relief ".

[*N.B.—In no case is the cost of medical establishment chargeable to Famine Relief.*]

(iii) In all cases falling under notes (i) and (ii) travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the salary of the official while actually employed on the work is debited.

(iv) *Pay and allowances of military officers.*—When Military Commissioned, non-Commissioned, and Warrant Officers and soldiers are employed on famine duty in the Civil Department, their Military or Departmental pay and allowances, as well as additional pay and travelling allowances both when proceeding to and returning from famine duty should be adjusted as a civil charge under "43—Famine Relief and

Insurance." Any additional charges actually incurred in the Military Department in consequence of the absence on famine duty will be retained by the Military Accounts Department and adjusted as a final charge of the Military Department.

276. *Classification of expenditure.*—Expenditure debited to "43A—Famine Relief" (Provincial—Reserved) shall be classified as follows, and this classification shall be observed in all accounts, vouchers and returns :—

I.—Salaries and Establishment—

Pay of Officers—

(1) Relief Mamlatdars.
(2) Pay and allowance to Special Relief Officers—Voted.
(3) Do. do. do. —Non-voted.
Total.

Pay of Establishment—

(1) Storekeepers, clerks and other superior establishments.
(2) Inferior establishment.
Total.

Allowances—

(1) Cost of passages granted under the Superior Civil Service Rules, 1924.
(2) Travelling allowance—Voted.
(3) Do. do. —Non-voted.
(4) House rent and other allowances—Voted.
(5) Do. do. —Non-voted.
Total.

Contingencies—

(1) Supplies and services.
(2) Contingencies.
Total.
Total, minor head.

II.—Relief Works—

(*a*) Communications—
(1) Wages of labour.
(2) Other expenditure.

(*b*) Irrigation Works—
(1) Wages of labour
(2) Other expenditure

(*c*) Other Works—
(1) Wages of labour.
(2) Other expenditure.
Total, minor head.

III.—Relief to people employed otherwise than on relief works.

IV.—Gratuitous Relief—

(*a*) Given in Government institutions—
(1) Poor houses—
Diet.
Other expenditure.
(2) Kitchens—
Diet.
Other expenditure.

(*b*) Given at the houses of the people.
(*c*) Given in other ways.
Total, minor head.

V.—Miscellaneous—

1. Grants to Local Boards and Municipalities for relief works.
2. Advances to Local Boards and Municipalities for relief works.
3. Measures for the protection of cattle—
(*a*) Grass operations ;
(*b*) Cattle camps ;
(*c*) Cactus operations.
4. Advances for aided private works.
5. Advances to artisans.
6. Water-supply.
7. Other expenditure.
Total, minor head.

277. *Debit of expenditure.*—(*a*) All amounts paid to Government officers from the treasury for meeting famine relief expenditure (except such permanent advances as may be allowed under special or permanent orders) shall be finally debited as famine relief expenditure in the accounts of the month in which the payments are made, and under no circumstances shall such payments be treated or debited in the accounts as 'Advances'.

(*b*) Subject to the rules of inter-departmental adjustments all charges incurred under the direct orders of the officers of the Civil Department shall be finally debited in the accounts of the Civil Department, and the charges for works under the control and management of officers of the Public Works Department shall be paid for in the Public Works Department and finally debited in the accounts of that department.

278. *Classification of Public Works charges.*—Public works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "43—Famine Relief," whether the work is or is not one which would have at some time or other to be undertaken irrespectively of famine. If, however, the work on which famine labour is employed is a revenue-producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government) the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account and the excess only debited to "43 - Famine Relief".

279. *Advances and loans.*—(*a*) Expenditure on scarcity works managed by the Revenue Department, the cost of which is to be borne entirely by the State, shall be shown under "II—Scarcity Works managed by the Revenue Department".

(*b*) Advances of money, whether wholly or partly recoverable, made to landholders for the purpose of employing labour under famine relief conditions and restrictions shall be made under the provisions of the Land Improvement Loans Act (XIX of 1883) so as to be recoverable as arrears of land revenue, interest being charged at the usual rate on the portion recoverable, but they shall be charged in the first instance to Famine Relief—Misc.—Advances for aided private works. On the close of famine relief operations or earlier, if possible, the amount to be recovered shall be settled by the Local Government, and that amount shall then be transferred in the accounts by deduction from "Famine Relief expenditure" to the debit of "Loans and Advances by Provincial Governments—Advances to cultivators: Advances for aided works", recoveries being credited to the latter head. If, however, by reason of delay in the settlement of the amount recoverable, the adjustment referred to has to be made in the accounts of a year in which no famine relief expenditure is incurred, the credits will be taken to the Famine Insurance Fund of the Province.

(*c*) Advances for the financing of artisans shall be similarly accounted for.

(*d*) All other advances made under the Land Improvement Loans Act or the Agriculturists' Loans Act, including land improvement advances in famine districts made under the ordinary rules, though on a larger scale, and advances made to occupants to provide them with the means of subsistence while engaged in cultivation, shall be dealt with under the ordinary rules and not shown as famine expenditure.

(vii) *Miscellaneous*

280. *Payment of medical subordinates.*—(*a*) On the appointment of a medical subordinate to famine relief work, the Surgeon General shall forward an order of appointment to the officer himself and a copy of it to the Accountant General as well as to the Collector of the district to which the medical subordinate is posted, who will forward the order to the proper quarter. The order of appointment shall be in the following form :—

> You are hereby informed that you are entitled from the date of taking charge of your duties in connection with famine relief in the district of to allowances at the rate of per mensem. You should draw your allowances monthly at the District Treasury on a pay bill in the accompanying form, after getting the certificate at the foot signed by the officer in charge of the work or hospital at which you